

**STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
FOREIGN Title Companies**

**SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX AND FINANCIAL STATEMENTS**

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**IMPORTANT INFORMATION**

**It is necessary to include your NAIC number in the spaces provided.** Do not use the federal identification number in place of your NAIC number.

**FILING OF PREMIUM TAXES, FEES, and ANNUAL FINANCIAL STATEMENT**

**At this time, the Alabama Department of Insurance does not have an EFT account.** The Department has established a lock box operation for receipt of ALL Premium Taxes and Fees. Premium Taxes and Fees and ALL tax returns should be sent to one of two lock boxes. It is the responsibility of the Company to see that Filings are timely and mailed to the correct Lock box.

**PREMIUM TAX RATE:** The maximum tax rate in Alabama is 3.6% for Property and Casualty Business. The tax rate may be reduced by completing the Office Facilities Credit Worksheet. The Worksheet and a list of offices in Alabama or a list of investment Real Estate must accompany your premium tax return.

**THE ITEMS BELOW ARE DUE BY MARCH 1 OF EACH YEAR**

1. **Annual Premium Tax Return and Applicable Fees and Taxes**
2. **Two (2) forms of documentation in support of deductions taken on the Premium Tax Return – Copies of cancelled checks, and tax returns, assessment notices or invoices**
3. **Official List**
4. **Application for License Renewal**
5. **Alabama business page**
6. **Actuarial Opinion**
7. **Office Facilities Credit Worksheet**
8. **\$750.00 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address**
9. **Certificate of Compliance**
10. **Certificate of Deposit – Failure to submit a current Certificate of Deposit may result in the rejection of your Certificate of Authority Renewal Application.**
11. **Retaliatory Statement, Applicable Tax**

**POSTAL SERVICE**

Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830691  
Birmingham, AL 35283-0691

**COURIER OR EXPRESS SERVICE**

Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

## **FILING REQUIREMENTS – Audit and Examination Fees and due dates**

**The Audit and Examination Fee \$750.00.** A check should be attached to the Transmittal Form and mailed to the address below:

**POSTAL SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830707  
Birmingham, AL 35283-0707

**COURIER OR EXPRESS SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

## **FILING REQUIREMENTS – Fees (see premium tax returns)**

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|---------------------------------|----------|
| 1. Annual Statement Filing Fee: | \$ 25.00 |
| 2. License Renewal Fees:        | 505.00   |

## **SUPPLEMENTAL FILINGS –DUE DATES**

Supplemental filings made with a Company's state of domicile and the NAIC do not have to be made with the Alabama Department of Insurance, i.e. the expense exhibit, etc. Such Documents can be retrieved electronically from the NAIC database. Please use the NAIC Annual Statement Instructions as a guideline.

Foreign Insurers are not required to file Quarterly Financial Statements with the Alabama Department of Insurance.

**ALL FILINGS WITH THE ALABAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERED DOCUMENTS WILL NOT BE ACCEPTED.**

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## **CONTACT PERSONS**

All questions relating to premium tax should be addressed to the Department of Insurance, Examiners Division:

Ann Strickland (334-241-4154)	Ann.Strickland@insurance.alabama.gov
Belinda Williams (334-241-4162)	Belinda.Williams@insurance.alabama.gov
Todrick Burks (334-241-4163)	Todrick.Burks@insurance.alabama.gov